

CHAPTER 5

ISSUES

An issue is an expenditure of stock for a further purpose. Issues of ship's store and standard Navy clothing stock are made to other appropriations or to service activities and are limited to the following:

- Health and comfort issues
- Cost of operations issues
- Issues to the general mess
- Issues to ship's use (OPTAR)
- Issues to Marine Corps personnel
- Issues to survivors of marine and aircraft disasters
- Issues to merchant ships in distress
- Issues for burial of the dead

All authorized issues of ship's store stock are made at cost price except health and comfort items that are issued at the prescribed retail price and standard Navy clothing items that are issued at the standard prices.

In this chapter we will discuss the various types of issues you may encounter in ship's store afloat. This discussion will include using these issues and accounting for them on the ship's store records and files.

HEALTH AND COMFORT ISSUES

Health and comfort issues are authorized by NAVREGS, Art. 0767. The purpose of health and comfort issues is to provide toiletries, tobacco, clothing items, and other necessities required for the health and well-being of personnel without enough money to purchase them. All health and comfort issues are made from the retail store.

These issues can be made to personnel of the Navy, Marine Corps, Army, Air Force, Coast Guard, and their respective reserve components. The procedures to follow, the funds charged, and personnel authorized to be issued health and comfort items are determined by their pay status.

ISSUES TO PERSONNEL IN A PAY STATUS

The issue of health and comfort items to members in a pay status is made under the circumstances listed below:

- For personnel temporarily without money.
- For personnel who are returned deserters and absentees.
- For personnel on first enlistment or first reporting for active duty who have not received their initial clothing allowance.
- For personnel who are subject to the *Uniform Code of Military Justice* (UCMJ) and are confined in a naval confinement facility. Issues made to personnel in confinement are made according to the *Corrections Manual*, SEC-NAVINST 1640.9.

Health and comfort issues to personnel without money are charged to their pay record even if it results in overpayment. If issues are made to personnel entitled to pay who are in confinement or awaiting trial or review after conviction, charges are made to their pay record in a normal manner. Issues of ship's store stock not including clothing items are limited to \$35 per month at retail price for any one person.

The commanding officer or delegated representative approves all health and comfort issues for personnel in a pay status by signing the original and two copies of the Request and Receipt for Health and Comfort Supplies, DD Form 504,

for issues of ship's store stock, and the Requisition Receipt, Men's, NAVSUP Form 28, or the Requisition Receipt, Women's, NAVSUP Form 28A, for issues of clothing. Before approval, the member's name, social security number, and pay status must be verified, and a copy of the member's ID card must be attached to the form. In some cases the member may have a temporary ID card.

After the approved documents are received by the retail store operator, the operator will issue the health and comfort items. The retail store operator will make sure the member's name and social security number on the form are the same as those on the copy of the ID card. The total dollar value of issues is then entered on a separate page of the Cash Receipt Book, NAVSUP Form 470. The original NAVSUP Forms 28/28A and/or DD Form 504 are turned over to the cash collection agent with daily collections and the entry in the NAVSUP Form 470 is signed by the retail store operator and the cash collection agent. After collection, the original forms with the copy of the member's ID card are forwarded to the disbursing officer. The disbursing officer will charge the member's pay record and issue a check payable to the ship's store officer for the amount issued. Once the check is received by the retail store operator, the entry is made on the NAVSUP Form 470 that indicates the check was cleared in the cash register. One copy of the NAVSUP Forms 28/28A and/or DD Form 504 is filed in the Accountability File, SSA-21, and one copy is given to the person receiving the issue. Health and comfort issues to personnel in a pay status are handled as a cash sale.

ISSUES TO PERSONNEL IN A NONPAY STATUS

A member in a nonpay status is one who is not being credited with any pay or allowances. Such members include personnel of the Navy, Marine Corps, Army, Air Force, Coast Guard, and the respective reserve components. There is no monetary limitation on the value of clothing items that may be issued, but issues of all other items are limited to \$35 per month at retail for any one person.

The commanding officer or delegated representative approves all issues for health and comfort items to personnel in a nonpay status on

the Request and Receipt for Health and Comfort Supplies, DD Form 504, or for clothing issued on the Requisition Receipt, Men's, NAVSUP Form 28, or the Requisition Receipt, Women's, NAVSUP Form 28A.

Issues are made by the retail store operator in the same manner as making issues to personnel in a pay status. When making issues to personnel in a nonpay status, the retail store operator will not have to worry about receiving a check from the disbursing officer because issues to personnel in a nonpay status are accounted for differently. What happens is the ship's store officer prepares a Requisition and Invoice/Shipping Document, DD Form 1149, to expend the value of issues made from the Navy Stock Fund. The total dollar value shown on the DD Form 1149 is posted to the Journal of Expenditures, NAVSUP Form 978, and to the correct column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, to adjust the accountability of the retail store operator. ROM users will enter the issue in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post the issue data to the NAVSUP Form 235, NAVSUP Form 978, and the NAVCOMPT Form 153. The DD Form 1149 and the issue document for issues to personnel in a nonpay status are distributed as shown in table 5-1.

A list is prepared monthly by the ship's store officer and submitted to the commanding officer showing the name, social security number, and the value of the articles furnished to each individual.

ISSUES TO MARINE CORPS PERSONNEL

Articles that are required by a Marine Corps detachment may be issued when a written request from the detachment's commanding officer is received. In the case of clothing items, issues to Marine Corps personnel are not made unless accompanied by a signed order from the individual's commanding officer, with the exception of health and comfort issues.

Issues to Marine Corps personnel are made on a DD Form 1149. The original and three copies of the DD Form 1149 are forwarded to the commanding officer of the detachment who signs

Table 5-1.—Distribution of the DD Form 1149 and the Issue Document for Issues to Personnel in a Nonpay Status

<u>DD Form 1149</u>	<u>NAVSUP Forms 28/28A DD Form 504</u>	<u>Distribution</u>
Original and one copy	Copy	Expenditures to Use File, SSA-6
Copy	Copy	Expenditure Invoice File, SSA-14
Copy	Copy	Accountability File, SSA-21
Copy	Copy	To the supply officer
	Copy	To person receiving the issue

and returns the original and two copies to the ship's store officer.

In manual recordskeeping, the total quantities issued will be expended from the Stock Record, NAVSUP Form 464, and the total dollar value of the DD Form 1149 is entered on the Journal of Expenditures, NAVSUP Form 978. In combined responsibility operations, the total dollar value will be expended on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. ROM users will enter issues to the Marine Corps in the ROM miscellaneous expenditure activity function as an issue to ship's use. The ROM system will post issue data to the NAVSUP Forms 464 and 978. For combined responsibility operations, the ROM will expend the total dollar value on the NAVSUP Form 235. The signed original of the DD Form 1149 and one copy are filed in the Expenditures to Use File, SSA-6, and later submitted with the returns. One copy is also filed in the Accountability File, SSA-21, and later filed in the retained returns.

ISSUES TO SURVIVORS OF MARINE AND AIRCRAFT DISASTERS

Ship's store items may be sold for cash to survivors of marine and aircraft disasters if they have personal funds in their possession. If the survivor is without personal funds in his or her possession, upon written orders of the commanding officer, items required for health and comfort may be issued or donated by personnel of the rescuing ship. The sale or donation of clothing items to survivors who are nonnaval

personnel is restricted to nondistinctive items. All issues or donations are receipted for by each survivor on a Requisition Receipt, NAVSUP Forms 28/28A, and are accounted for in the same manner as issues to Marine Corps personnel.

ISSUES TO MERCHANT SHIPS IN DISTRESS

When authorized by the senior officer present, and on written orders from the commanding officer, merchant ships in distress may be issued items of ship's store stock including nondistinctive clothing. Each order must include the important circumstances surrounding the issue and, when possible, cash must be collected at the time of issue. When it is impossible to sell them for cash, the items issued will be invoiced to the Navy Ships Parts Control Center, Mechanicsburg, PA. ROM users will enter issues to merchant ships in distress as an Other Supply Officer (OSO) transfer in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post the issue data to the NAVSUP Forms 464 and 978 and to the NAVCOMPT Form 153.

ISSUES FOR BURIAL OF THE DEAD

Articles of clothing for burial of the dead will be issued when requested by the commanding officer or medical officer. Issues such as this are expended from the Navy Stock Fund charging the appropriation, Operations and Maintenance, Navy, and the appropriate BUMED subhead.

ISSUES TO THE GENERAL MESS

Beverages and individual-sized servings of food items, when needed for special meals, are issued to the general mess. Issues such as this to the general mess are expended at cost price on a DD Form 1149. Figure 5-1 illustrates the DD Form 1149 properly prepared for an issue to the general mess. Follow along as we discuss the entries below:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Block 1 - From	Enter food service officer, UIC, name, and hull number of the ship.
Block 2 - To	Enter ship's store officer, UIC, name, and hull number of the ship.
Block 3 - Ship to—mark for	Enter transfer to food service officer,
Block 4 - Accounting data	Appropriation: 17-1453.2241 Object class: 026 Bureau control number: 41118 Sub allot: 0 Auth. acct. act.: 000031 Trans. type: 1J Pro. acct. act,: Leave blank Country: Leave blank Cost code: 12 digits consisting of the ship's UIC, followed by 73170PZ
Block 5 - Requisition date	Enter date.
Block 6 - Requisition number	Enter the requisition number provided by the food service officer.
Blocks 7 and 8	Leave blank,
Block 9 - Authority or purpose	Enter the paragraph you referenced in NAVSUP P-487.
Block 10 - Signature	Food service officer will sign in this block.
Block 11a	Ship's store officer enters expenditure number.
a - Item number	Leave blank.
b - Federal stock number, and so forth	Enter short description of each item issued.
c - Unit of issue	Enter the two-letter unit of issue.
d - Quantity requested	Enter the quantity required.
e - Supply action	Enter the quantity required.
h - Unit price	Enter the unit cost price of each item.
i - Total price	Enter the extended price at cost of each item.

SHIPPING CONTAINER TALLY		1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50																																																							
REQUISITION AND INVOICE/SHIPPING DOCUMENT																																										SHEET NO. OF SHEETS 1 1		5. REQUISITION DATE ENTER DATE		6. REQUISITION NUMBER											
1. FROM FOOD SERVICE OFFICER UIC SHIP'S NAME AND HULL NO.																																										7. DATE MATERIAL REQUIRED		8. PRIORITY													
2. TO SHIP'S STORE OFFICER UIC SHIP'S NAME AND HULL NO.																																										9. AUTHORITY OR PURPOSE NAVSUP PUB 487, PAR. 7321 <i>John Gardner</i> FOOD SERVICE OFFICER		10. NUMBER OF COPIES 1		11. TOUCHED NUMBER AND DATE											
3. SHIP TO - NAME FOR TRANSFER TO FOOD SERVICE OFFICER FISCAL YEAR MUST BE COMPATIBLE WITH JULIAN DATE																																										12. DATE SHIPPED		13. MODE OF SHIPMENT SHIP'S STORE OFFICER ENTERS EXPENDITURE NO.													
4. APPROPRIATE AND IDENTIFY 17-1453.2241																																										5. OBJ CL 026		6. SUB CONT NO 41118		7. SUBAL LOT 0		8. AUTHORIZATION OR ACTIVITY 000031		9. TRANS TYPE 1J		10. PROPERTY ACCT & ACTIVITY LEAVE BLANK		11. COUNTRY SHIP'S UIC /73170PZ		12. AMOUNT \$26.30	
1. FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES GRAPE SYRUP FUNCTIONAL ACCOUNT CREDIT 51000 CHARGE 73170 APPROVED FOR TRANSFER: <i>J. O. Leary</i> J. O. LEARY, ENS, SC, USNR SHIP'S STORE OFFICER																																										2. UNIT OF ISSUE CL		3. QUANTITY REQUESTED 10		4. SUPPLY ACTION 10		5. TYPE OF COM. FINDER 10		6. COM. FINDER NOS 10		7. UNIT PRICE \$2.63		8. TOTAL COST \$26.30			
9. SPECIAL HANDLING																																										10. RECEIVED BY: <i>C. Stead, MS2</i>		11. DATE: <i>10/7/71</i>		12. POST TO NAVSUP FORM 978											
13. TRANSPORTATION VIA WATER 14. SPECIAL HANDLING																																										15. CONTAINER RECEIVED EXCEPT AS		16. DATE		17. BY		18. SHEET TOTAL \$26.30									
19. CHECKED BY 20. PACKED BY																																										21. TOTAL CONTAINER		22. TYPE COM. FINDER		23. DESCRIPTION		24. TOTAL WEIGHT		25. TOTAL CUBE		26. GRAND TOTAL \$26.30		27. INCLUDE ON LINE B10 OF NAVCOMPT FORM 153			
28. TOTAL																																										29. 51		30. 52		31. 53		32. 54		33. 55		34. 56		35. 57			
DD FORM 1149 (9-PT) 1 MAR 70 REPLACES EDITION OF 1 MAY 66 WHICH MAY BE USED																																										36. 58		37. 59		38. 60		39. 61		40. 62		41. 63		42. 64		43. 65	

Figure 5-1.—Issues to the general mess.

Also, you are required to enter the functional account data on the DD Form 1149 as shown below:

Functional Account

Credit - 51000
Charge - 73170

Foodservice personnel receiving the items issued must sign for them on the DD Form 1149. The total dollar value of the issue to the general mess as shown on the DD Form 1149 is posted to the Journal of Expenditures, NAVSUP Form 978. For combined responsibility operations the total dollar value is also expended from the appropriate column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. The quantity of the items issued to the general mess is expended from the corresponding Stock Record, NAVSUP Form 464. In separate responsibility, items issued from the bulk storeroom are expended from the Balance in Bulkroom and Total Balance columns. In combined responsibility when the bulk storeroom and the sales outlet are operated by the same person, the Balance in Bulkroom column of the NAVSUP Form 464 is not used; therefore, the items issued are expended from the Total Balance column only. After posting the above, the appropriate information concerning the issue is filled in on the Expenditure Invoice Log.

ROM users will enter issues to the general mess in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post the issue data to the NAVSUP Forms 464 and 978 and the NAVCOMPT Form 153. In combined responsibility operations, the ROM will expend the total dollar value on the NAVSUP Form 235.

Once the postings are done, the DD Form 1149 covering issues to the general mess is distributed as follows:

- Original and one copy to the Expenditures to Use File, SSA-6, and later submitted in the returns
- One copy to the Accountability File, SSA-21, and later filed in the returned returns
- One copy to the Expenditure Invoice File, SSA-14
- One copy to the food service officer

ISSUES TO SHIP'S USE (OPTAR)

When normal supply sources are not available and general stores stock is exhausted, similar items of stock can be issued from the ship's store. Such issues are made on a DD Form 1149 and charged to the ship's OPTAR fund. Ship's store and standard Navy clothing items may be issued to ship's use as discussed below.

SHIP'S STORE STOCK

All ship's store stock, except emblematic items issued to ship's use, is charged to the ship's OPTAR funds, except for ships operating under special accounting class 207 procedures. Issues to ship's use on these types of ships are handled as a transfer to other supply officers. Normally, if an item in general stores is not available, a similar item of ship's store stock can be issued only for the use of the ship to complete maintenance work or other optional requirements. These items are normally limited to such items as flashlights, batteries, padlocks, soap, film, and flashbulbs. Controlled equipment, such as cameras, binoculars, and so forth, will not be issued but will be procured according to procedures contained in the NAVSUP P-485.

EMBLEMATIC ITEMS

The use of OPTAR funds to procure emblematic items is limited by SECNAVINST 3509.4 and fleet and type commander instructions. Authorized items of emblematic stock shown in NAVSUP P-487, par. 3005, are not issued to ship's use for any reason except as discussed below.

Emblematic T-shirts

T-shirts with the ship's identification may be issued to foodservice personnel as organizational clothing. The DD Form 1149 covering such issues must include the statement "Organizational clothing item issued for ship's use general mess."

Plaques

Ship's plaques are not listed in the NAVSUP P-487 as authorized stock and are procured for stock only after approval of the Navy Resale and Services Support Office (NAVRESSO). If authorized by NAVRESSO and stocked, plaques may be issued for ship's use as outlined in

SECNAVINST 3509.4 and fleet and type commander instructions. In general, these instructions prohibit plaques being presented to any person as a gift, memento, or to any person on reenlistment, retirement, or transfer.

CLOTHING

Items of clothing for use by naval military personnel may be issued to naval personnel charging OPTAR funds on the determination of the commanding officer that the assigned duties of such personnel warrant such issues. The authorization for such issues may be included in the ship's organizational manual, and issues are normally restricted to personnel whose work is of a unusually destructive nature to clothing, such as cleaning fuel oil tanks, replacing and sealing soft patches on submarines, handling explosives, or work of a comparable nature. Clothing issued for ship's use, OPTAR, will remain the property of the Navy and is marked to indicate naval ownership.

INSIGNIA

Issues of all items of insignia are made according to fleet and type commander instructions with the exception of issues of shoulder sleeve unit identification marks (UIMs). The UIMs are issued to ship's use according to NAVRESSO Instruction 10120.10, and this instruction must be checked before making such issues.

ACCOUNTING FOR ISSUES TO SHIP'S USE

All issues to ship's use are processed on a Requisition and Invoice/Shipping Document, DD Form 1149 (fig. 5-2). These issues to ship's use are prepared in the same manner as issues to the general mess except for the data blocks mentioned below:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
1. From	Enter supply officer, UIC, ship's name, and hull number.
3. Ship to—mark for	Enter transfer to other supply officers.
4. Accounting data	Enter the appropriate accounting data provided by the supply officer.
6. Requisition number	Enter UIC, Julian date, and OPTAR serial number provided by the supply officer.
9. Authority or purpose	Enter the paragraph you referenced in the NAVSUP P-487.
10. Signature	The supply officer will sign here.

You are required to enter the functional account data on the DD Form 1149 as shown below:

Functional Account

Credit - 51000
Charge - 13000

SHIPPING CONTAINER TALLY		1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		ENTERED BY SUPPLY OFFICER		32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	
REQUISITION AND INVOICE/SHIPPING DOCUMENT				SHEET NO. 1		1. REQUISITION DATE ENTER DATE	
1. FROM SUPPLY OFFICER UIC SHIP'S NAME AND HULL NO.				7. DATE MATERIAL RECEIVED		8. REQUISITION NUMBER INSERT UIC, JULIAN DATE AND OPTAR SERIAL NUMBER	
2. TO SHIP'S STORE OFFICER UIC SHIP'S NAME AND HULL NO.				9. AUTHORITY & PURPOSE NAVSUP PUB 487, PAR. 7322		10. SIGNATURE SUPPLY OFFICER	
3. SHIP TO - BASE FOR TRANSFER TO SUPPLY OFFICER				11. DATE SHIPPED		12. VOUCHER NUMBER AND DATE	
				13. CODE OF SHIPMENT		SHIP'S STORE OFFICER ENTERS EXPENDITURE NO.	
				14. AIR MOVEMENT DESIGNATION OR POST REFERENCE NO.			
4. APPROPRIATION AND SUBJECT		OBJ. CL.	OUR CONT. NO.	BUSAL LOT	AUTHORIZATION ACT & ACTIVITY	TRANS. TYPE	PROPERTY ACCT. & ACTIVITY
FEDERAL STOCK NUMBER, OR		ENTER OPTAR ACCOUNTING DATA PROVIDED BY THE SUPPLY OFFICER				UNIT PRICE	TOTAL COST
FLASHLIGHT, TUFF-LITE S/N: 225170-0008		EA 2				\$4.25	\$8.50
FUNCTIONAL ACCOUNT CREDIT 51000 CHARGE 13000		POST AS AN EXPENDITURE TO NAVSUP FORM 464					
APPROVED FOR TRANSFER: <i>J. O'Leary</i> J. O'LEARY, ENS, SC, USNR SHIP'S STORE OFFICER		RECEIVED BY: <i>[Signature]</i> DATE: 10/18/					
This issue meets the criteria of SECNAVINST 3590.4 and is to be used specifically for (fill in as appropriate)							POST TO NAVSUP FORM 978
15. TRANSPORTATION & MATHS W. MATHS. LINE (TABLE 7)		16. SPECIAL HANDLING		17. CONTAINER RECEIVED EXCEPT AS		18. SHEET TOTAL	
ISSUED BY		TOTAL CONTAINER	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL COST	\$8.50
RECEIVED BY							
RECEIVED BY							
TOTAL							GRAND TOTAL \$8.50
DD FORM 1149 (9 PT)		REPLACES EDITION OF 1 MAY 66 WHICH MAY BE USED				STOCK NO. 0101 004 0010	

Figure 5-2.—Issues to ship's use.

Also, the following statement must be included on ALL DD Forms 1149 covering issues to ship's use:

"This issue meets the criteria of SECNAVINST 3590.4 and is to be used specifically for (fill in as appropriate)."

The ship's store officer will approve the issue, assign a ship's store expenditure number, and receiving persons will sign and date the DD Form 1149 when they receive the items issued.

DISTRIBUTING ISSUES TO SHIP'S USE

The DD Form 1149 is distributed as follows:

- Original and one copy to the Expenditures to Use File, SSA-6, and later submitted with the returns

- One copy to the Accountability File, SSA-21, and later to the retained returns

- One copy to the Expenditure Invoice File, SSA-14

- One copy to the supply officer for posting to the ship's requisition/OPTAR log or other appropriate record

POSTING ISSUES TO SHIP'S USE

Posting the DD Form 1149 for issues to ship's use is similar to issues to the general mess. The total dollar value of the issue is posted to the Journal of Expenditures, NAVSUP Form 978, as an issue to ship's use. For combined responsibility operations, the total retail dollar value is also

(fig. 5-3). A number is assigned from the Number Control Log, NAVSUP Form 980, and the money value of the issue is posted to the Cost of Operation column of the NAVSUP Form 235. For combined responsibility operations, you also enter the total money value of the issue as an expenditure in a separate column labeled Other Cost Material on the NAVSUP Form 235 (fig. 5-4). The quantity of the items issued are also expended from the corresponding Stock Record, NAVSUP Form 464.

ROM users will create an intrastore transfer document for cost of operations issues in the ROM intrastore transfer function. ROM will automatically assign the next number from the NAVSUP Form 980 to each cost of operations intrastore transfer document and post it to the NAVSUP Form 235. In combined responsibility operations, the ROM will post the issue to the Other Cost Material column of the NAVSUP Form 235.

Minor equipment and operating supplies for use in service activities such as the laundry, dry-cleaning facility, snack bar, barbershop, and vending machines may be issued on an Intra-Store Transfer Data, NAVSUP Form 973, at cost price

Figure 5-3.—Cost of operation issues.

DATE		DESCRIPTION	CANDRINK							
19__	VENDING MACHINES		OTHER COST MATERIAL				COST OF OPERATION			
			RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES				
10-1		INVENTORY BROUGHT FORWARD	8,798	00			690	00		
10-4		COST OF OPS ISSUE #1					25	00	(VM)	25 00
10-4		COST OF OPS ISSUE #2					100	00	(L)	100 00
10-4		COST OF OPS ISSUE #3					60	00	(B)	60 00

Separate column marked Other Cost Material is used to record the receipts and expenditures of cost items.

When posting cost items to the Cost of Operation column, the receiving activity should be indicated by the following:

- (L)--Laundry
- (B)--Barbershop
- (VM)--Vending machine
- (D)--Dry cleaning

FORWARD

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S/N 0108-LF-500-5001

Issues such as the ones mentioned above are summarized on a money value only, DD Form 1149, at the end of the accounting period. A separate DD Form 1149 is used for issues to the drink vending machines and issues to the sales outlets and service activities (fig. 5-5). The DD

REQUISITION AND INVOICE/SHIPPING DOCUMENT									
1. ENTER UIC, NAME AND HULL NO. OF SHIP					2. DATE RECEIVED		3. RECEIPT NO.		
4. COST OF OPERATIONS — MATERIAL					5. NAVSUP PUB 487, PAR. 7320		6. ENTER EXPENDITURE NO.		
7. COST OF SHIPMENT					8. DATE OF SHIPMENT		9. DATE OF RECEIPT		
10. ENTER UIC, NAME AND HULL NO. OF SHIP					11. ENTER UIC, NAME AND HULL NO. OF SHIP		12. ENTER UIC, NAME AND HULL NO. OF SHIP		
1728723.2301	026	10001	0	06872	21	00/SHIP'S UIC	00/SHIP'S UIC	75400	\$324.00
MONEY VALUE ONLY									
LAUNDRY SUPPLIES					\$252.50				
BARBERSHOP SUPPLIES					48.00				
SMACK BAR SUPPLIES					23.50				
FUNCTIONAL ACCOUNT									
CREDIT 51000									
CHARGE 75400									

PREPARE AT END OF ACCOUNTING PERIOD

REQUISITION AND INVOICE/SHIPPING DOCUMENT									
1. ENTER UIC, NAME AND HULL NO. OF SHIP					2. DATE RECEIVED		3. RECEIPT NO.		
4. COST OF OPERATIONS — DRINK VENDING MACHINE					5. NAVSUP PUB 487, PAR. 7320		6. ENTER EXPENDITURE NO.		
7. COST OF SHIPMENT					8. DATE OF SHIPMENT		9. DATE OF RECEIPT		
10. ENTER UIC, NAME AND HULL NO. OF SHIP					11. ENTER UIC, NAME AND HULL NO. OF SHIP		12. ENTER UIC, NAME AND HULL NO. OF SHIP		
1728723.2301	026	10001	0	06872	21	00/SHIP'S UIC	00/SHIP'S UIC	75400	\$157.35
MONEY VALUE ONLY									
DRINK VENDING MACHINE SUPPLIES					\$157.35				
FUNCTIONAL ACCOUNT									
CREDIT 51000									
CHARGE 75400									

PREPARE AT END OF ACCOUNTING PERIOD

ENTER ON NAVSUP FORM 978	
TOTAL	\$324.00
TOTAL	\$324.00

ENTER ON NAVSUP FORM 978	
TOTAL	\$157.35
TOTAL	\$157.35

Figure 5-5.—Cost of operation invoices.

